

ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN
INPATIENT
SUMMARY OF RESERVES FOR BAD DEBT
#120400-98000220
3/3/1988

19-Jur-95
04:37 PM

MONTH	BEGINNING BALANCE	WRITE-OFFS	RECOVERIES	BAD DEBT (PROV BEN)	REACTIVATED AIR	OTHER	ENDING BALANCE	AIR BALANCE	RESERVE %	CALCULATED RESERVE AMT	VARIATION UNDER
COMPARATIVE DATA:											
FYE 83/84 BAL:	(\$4,511,834)						(\$4,511,834)	\$42,243,003	20.3%	(\$4,511,834)	\$0
JULY	(\$4,511,834)	\$506,708	(\$87,778)	(\$378,518)	63,256		(\$4,524,415)	\$24,038,250	18.8%	(\$4,524,415)	\$0
AUGUST	(4,524,415)	303,740	(188,313)	278,585	3,978	(51,777), (a)	(4,587,448)	24,213,553	16.8%	(4,587,447)	(2,501)
SEPTEMBER	(4,067,148)	263,684	(67,724)	268,215	(56,121)		(3,550,772)	22,809,292	16.0%	(3,550,772)	(0)
OCTOBER	(3,650,772)	78,659	(61,525)	150,116	(2,152,111)		(3,539,842)	22,432,721	15.8%	(3,539,842)	(0)
NOVEMBER	(3,539,842)	797,511	(16,607)	(2,152,111)	(47,749)	778,155 (b)	(4,182,443)	24,477,955	17.1%	(4,182,443)	(776,155)
DECEMBER	(4,182,443)	161,702	(25,758)	725,037	(89,402)	(626,155), (c)	(4,317,020)	22,558,744	18.1%	(4,317,020)	(150,000)
JANUARY	(4,317,020)	541,091	(14,149)	(858,623)	(181,089)		(4,928,791)	23,134,205	21.3%	(4,928,791)	(150,000)
FEBRUARY	(4,928,791)	346,193	(4,587)	(56,658)	(214,843)		(4,857,886)	23,248,749	19.2%	(4,857,886)	(150,000)
MARCH	(4,857,886)	480,489	(7,512)	(616,033)	(102,400)		(5,283,141)			(5,143,141)	
APRIL											
MAY											
JUNE											
TOTAL	(\$4,511,834)	\$3,491,766	(\$473,834)	(\$2,949,859)			(\$647,263)	(\$201,777)		(\$5,283,141)	

NOTES:

- (a) Unreconciled AIR for the month of August (not recorded until September).
- (b) Correction to reduce bad debt, with corresponding increase to MA allowances (i. Vndobjkt). Dec. bad allowance also corrected as appropriate.
- (c) Includes inventory reserve of \$150,000.

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CL 138591

ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN
OUTPATIENT
SUMMARY OF RESERVES FOR BAD DEBT
#1204200-365000220
JS198

19-Jun-98
04:37 PM.

MONTH	BEGINNING BALANCE	WRITE-OFFS	RECOVERIES	BAD DEBT (PROV) BEN	REACTIVATED AR	OTHER	ENDING BALANCE	RESERVE BALANCE	CALCULATED RESERVE AMT UNDER VAR(OVER)
									%
COMPARATIVE DATA:									
FYE 03/07 BAL:									
JULY	(35,195.231)	\$1,036	(\$10,213)	(\$55,521)	(50,783)			\$16,846,882	27.4%
AUGUST	(6,163,712)	66,059	(10,104)	(11,415)	(8,723)			\$6,163,712	30.3%
SEPTEMBER	(6,331,084)	236,175	(8,405)	(37,484)	(4,931)	84 (a)		(6,231,094)	31.8%
OCTOBER	(6,446,543)	10,478	(7,184)	(179,522)	(11,447)	(94) (a)		(6,446,543)	34.9%
NOVEMBER	(6,634,322)	20,245	(8,942)	(90,173)	(9,017)			(6,634,322)	36.1%
DECEMBER	(7,524,750)	159,352	(8,474)	(230,554)	(24,176)			(7,524,750)	38.1%
JANUARY	(7,629,324)	455	(8,834)	(333,114)	(10,931)	(21,863) (b)		(7,629,324)	40.6%
FEBRUARY	(8,001,611)	14,348	(14,348)	(246,760)	(3,159)			(8,001,611)	41.9%
MARCH	(8,287,888)	96,538	(1,951)	(25,151)	(1,015)			(8,287,888)	40.5%
APRIL									
MAY									
JUNE	(35,195.231)	\$39,179	(\$76,454)	(\$3,723,231)	(\$72,087)			(\$4,499,476) TB	
TOTAL									

NOTES:

- (a) Administrative write-offs (reversed in October).
- (b) Effect of change in OP reimbursement rates for several payors. Overall increase to AR net of allowances resulting in increase in bad debt provision.

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CL 138592

Date Prepared	6/20/90
Prepared by	
# of S.	
Att Chkd and	
Examined by	STH
Reviewed by	
CAL GROUP	

AHERF

Bad Debt Reserve Reconciliation - St. Chris

6/20/90

CL 138593

3150-6

ALLEGHENY UNIVERSITY HOSPITALS
BUCKS COUNTY OUTPATIENT
SUMMARY OF RESERVES FOR BAD DEBT
#1204200-96000312
3/31/98

18-Jun-98
04:23 PM

MONTH	BEGINNING BALANCE	WRITE-OFFS	RECOVERIES	OTHER	REACTIVATED AIR	SMSIGL ADJUSTMENTS	BAD DEBT PROVISION	ENDING BALANCE	AIR BALANCE	RESERVE %	CALCULATED RESERVE	VAR/COVERY UNDER
COMPARATIVE DATA:												
JULY	(\$2,876,708)	\$172,556	(\$15,403)			(\$17,352)		(\$2,876,708)	\$10,133,433	28.4 %		
AUGUST	(3,043,966)	75,463	47,212			(15,977)	(62,407)	(\$3,046,966)	(3,068,269)		63,594	
SEPTEMBER	(3,004,675)	112,384	(6,537)	(34,169) (g)		(8,572)	(41,980)	(\$3,004,675)	(3,323,475)		(34,169)	
OCTOBER	(3,357,648)	16,309	(10,153)			(6,188)	(44,018)	(\$3,357,648)	(3,401,708)		0	
NOVEMBER	(3,401,708)	170,182	(6,258)				(44,018)	(\$3,401,708)	(3,666,597)		0	
DECEMBER	(3,686,597)	63,853	(8,462)	(5) (b)		(14,850)	(137,604)	(\$3,686,597)	(3,779,665)		0	
JANUARY	(3,779,665)	31,714	(9,064)	86,843 (c)		(3,000)	(398,655)	(\$3,972,027)	(3,972,027)		0	
FEBRUARY	(3,972,027)	26,345	(9,286)	(1,700) (d)		(15,880)	(88,177)	(\$4,060,537)	(4,060,537)		0	
MARCH	(4,060,537)	47,828	(6,372)	(91) (e)		(10,317)	(126,755)	(\$4,156,744)	(4,156,744)		0	
APRIL	(4,156,744)	0				0		0	0		0	
MAY	0					0		0	0		0	
JUNE	0					0		0	0		0	
TOTAL	(\$2,876,708)	\$216,335	(\$24,925)	\$50,876	(192,156)			(\$1,876,469)	\$4,156,744			

- (a) Adjust Bad Debt Expense.
- (b) Correct error codes - GL Key 60.
- (c) Correct error codes - GL Key 60 (\$5); Adjust Bad Debt for new OP Rates \$36,848.
- (d) Correct error codes - GL Key 60.
- (e) Correct error codes - GL Key 60.

ALLENTOWN UNIVERSITY HOSPITALS
BUCKS COUNTY-INPATIENT
SUMMARY OF RESERVES FOR BAD DEBT
#124410-45000212
J/3/168

19-Jun-98
04:23 PM

MONTH	BEGINNING BALANCE	WRITE-OFFS	RECOVERIES	OTHER	REACTIVATED AR	SMSIGL ADJUSTMENTS	BAD DEBT PROVISION	ENDING BALANCE	AR BALANCE	RESERVE % CALCULATED RESERVE AMT	VAR (OVER) UNDER
JULY	(\$1,408,742)	\$97,780	(\$2,551)			(\$7,750)		(\$1,427,750)	(\$1,449,023)	ERR	(\$1,449,196)
AUGUST	(1,449,023)	74,281	12,014			(9,449)		(5,581)	(1,385,546)		173
SEPTEMBER	(1,377,750)	136,034	(2,382)			(7,60)		(1,377,750)	(1,377,750)		17,795
OCTOBER	(1,403,318)	91,895	(2,517)			973		(1,403,318)	(1,403,318)		(25,971)
NOVEMBER	(1,559,340)	71,074	(505)			(16,980) (e)		(1,559,340)	(1,559,340)		(2)
DECEMBER	(2,181,845)	144,337	(1,777)			(133,162) (b)		(4,809)	(4,809)		(2,181,845)
JANUARY	(2,163,851)	175,078	(11,805)			(2,175) (c)		(500)	(52,613)		(2,032,808)
FEBRUARY	(2,055,986)	126,946	2,708			(65) (d)		(57,387)	(52,055,986)		(1,924,826)
MARCH	(2,007,070)	223,160	230			(1,581) (e)		(6,944)	(23,464)		(1,876,028)
APRIL	(2,070,581)	0							(278,277)		(1,939,539)
MAY									0		0
JUNE		0							0		0
TOTAL	(\$1,08,742)	\$1,140,455	(\$8,386)	(\$54,073)		(\$86,707)		\$0	(\$1,555,129)		(\$2,076,173)

- (a) Clear Rehab and MHU Bad Debt Reserve Accts.
- (b) Correcting entities and correct error codes = (\$2122); Inventory Reserve = (\$191,040).
- (c) Correct interface part and correct error codes - GL Key 60.
- (d) Correct error codes - GL Key 60.
- (e) Correct interface part and correct error codes - GL Key 60.

Date Prepared	8/20/00
Prepared by	
In Charge	
Reviewed by	SGH
Approved by	CAL

AHERF

End Date Prepared 8/21/00 - Backs

8/20/00

CL 138596

3150-7

19-Jun-98
04:30 PM

ALLEGHENY UNIVERSITY HOSPITALS
 ELKINS PARK-INPATIENT
 SUMMARY OF RESERVES FOR BAD DEBT
#1204100-880000211
33198

MONTH	BEGINNING BALANCE	WRITE-OFFS	RECOVERIES	OTHER	REACTIVATED AIR	SMS/GCL ADJUSTMENTS	BAD DEBT PROVISION	ENDING BALANCE	AIR BALANCE	RESERVE %	CALCULATED RESERVE AMT	VAR (OVER UNDER)
COMPARATIVE DATA:												
FYE 93/947 BAL:												
JULY	(\$1,711,670)	\$42,085	(\$2,752)			(\$32,161)		(\$1,711,670)	\$7,316,516	23.4%		
AUGUST	(1,744,183)	53,506	23,725			(2,758)		(1,744,183)		ERR	(\$1,744,232)	49
SEPTEMBER	(1,847,681)	222,173	(3,982)			(5,843)		(1,647,691)	22,219		(1,675,281)	27,590
OCTOBER	(1,491,284)	59,727	(6,239)			(19,048) (a)		(1,491,294)	(74,400)		(1,457,526)	(33,768)
NOVEMBER	(1,523,230)	78,702	(10,940)			(16,078) (b)		(1,523,230)	(156,814)		(1,604,181)	(19,049)
DECEMBER	(1,884,147)	105,798	(7,754)			(125,378) (c)		(1,884,147)	(322,270)		(1,884,146)	(1)
JANUARY	(2,056,252)	100,977	(2,286)			(7,421)		(2,056,252)	(127,317)		(2,056,252)	(124,860)
FEBRUARY	(2,124,479)	19,186	(3,755)			(2,279)		(2,124,479)	(164,319)		(1,989,598)	(124,860)
MARCH	(2,182,581)	242,992	(4,708)			(5,118) (f)		(2,182,581)	(61,605)		(2,057,681)	(124,860)
APRIL	(2,230,177)					(815) (g)		(2,230,177)	(284,389)		(2,105,237)	(124,860)
MAY											0	
JUNE	TOTAL	(\$1,711,670)	\$974,864	(\$19,652)	(\$147,631)	(\$56,249)	(\$147,631)	\$0	(\$1,210,781)	(-\$230,117)	16	0

- (e) Adjust bad debt expense.
- (b) Patient Accts entry (#0002).
- (c) Clear Rhtab Bad Debt Reserve Acct.
- (d) Correct entries and correcting error codes = \$500. Inventory Reserve = (\$124,879)
- (e) Correcting Error Codes - GL Key 80 (\$5089); Correct Interface Post (\$320).
- (f) Correcting Error Codes - GL Key 60 (\$400); Correct Interface Post (\$15).
- (g) Correcting Error Codes - GL Key 60 (\$400); Correct Interface Post (\$15).

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CL 138597

ALLENTOWN UNIVERSITY HOSPITALS
ELKINS PARK OUTPATIENT
SUMMARY OF RESERVES FOR BAD DEBT
#1304200-050000311
J35788

18-Jun-96
04:30 PM

MONTH	BEGINNING BALANCE	WRITE-OFFS	RECOVERIES	OTHER	REACTIVATED AIR	STAGING ADJUSTMENTS	BAD DEBT PROVISION	ENDING BALANCE	AIR BALANCE	RESERVE %	CALCULATED RESERVE AMT	VAR / OVERTY UNDER
COMPARATIVE DATA:												
JULY	(\$3,565,337)	\$181,141	(\$11,384)				(\$15,592)	(\$338,808)	(\$3,798,981)	ERR		
AUGUST	(3,786,980)	45,107	32,655				(17,172)	(112,769)	(3,894,615)	42,440		
SEPTEMBER	(3,852,176)	3,832	(8,456)		(43,901) (e)		(11,162)	(489,179)	(4,358,144)	(43,900)		
OCTOBER	(4,402,044)	474	(10,027)		(7,817) (b)		(2,948)		6,549	(4,402,044)		
NOVEMBER	(4,415,613)	116,016	(3,105)		(45) (c)				(54,415,613)	(4,407,987)		
DECEMBER	(4,870,056)	46,372	(8,516)		(45) (c)		(4,395)		(566,355)	(4,870,056)		
JANUARY	(4,888,010)	42,453	(7,186)		61,625 (d)		(5,950)		(32,311)	(4,888,010)		
FEBRUARY	(4,816,147)	14,022	(13,916)		(57) (e)		(7,845)		(19,069)	(4,816,147)		
MARCH	(4,844,071)	8,589	(8,139)				(5,814)		(20,227)	(4,844,071)		
APRIL	(4,826,601)	0					0		(77,185)	(4,826,601)		
MAY	0	0					0		0	(4,826,601)		
JUNE	TOTAL	(\$3,565,337)	\$4,69,006	(\$38,974)			\$10,005	(\$370,888)	(\$1,729,413)	(\$4,926,601)		

- (a) Adjust bad debt expense.
- (b) Perform Accrual entry (10002).
- (c) Correcting error codes - GL Key 60.
- (d) Correcting error codes - GL Key 60 (120); Adjust Bad Debt for new OP Rates \$61,645.
- (e) Correcting error codes - GL Key 60.

Date Prepared	0126/94
Prepared by	CCS
in Charge of	Examiner
Reviewed by	CS:MSW

AVERF

Cost Debt Reserve Referred - File

6/20/94

CL 138599

3150-8

ALLEGHENY UNIVERSITY HOSPITALS
HAHNEMANN
 RESERVE FOR ALLOWANCE BALANCES
 INPATIENT (120100)

28-AUG-98
 12:52 PM

HAHNEMANN
 RESERVE FOR ALLOWANCE BALANCES
 OUTPATIENT (1202800)

28-AUG-98
 12:52 PM

	6/30/98	3/31/98
Adjust Pharmacy GPR		
DC33 Reserves	(76,462)	(32,189)
Reserve on IH/DNFB (Unbilled)	(18,576,091)	(28,829,163)
Reserve on Gross MA Apps ATB	(1,825,437)	(458,954)
Reserve accounts @ gross	(365,714)	
Reserve on Workers' Comp	600,000	
Reserve Specific High \$ Accts	(843,338)	(2,108,508)
Reserve on Commercial 20%		
Commercial Rate Adjust	(83,354)	(83,354)
General Reserve		
IP Revenue Adjustment		
Unposted Out of Pd Contractuals		
A/R Unreconciled Difference		
Bad Debt Transfer Adjust		
Acute Cardiac Implants	900,000	900,000
Adj Cardiology IH & DNFB	676,226	733,270
Bal. Reserve for Allowances		
	<u>(19,326,458)¶</u>	<u>(30,319,194)¶</u>

A:HUH:RESRV.VK4

	6/30/98	3/31/98
Reserve on Gross Billed OP	(10,111,551)	(12,748,522)
Reserve on Workers' Comp		
Reserve on Unbilled OP	(1,101,110)	(1,024,672)
Adjust Chemistry Overstatement		
OP Revenue Adjustment		
PA Adj on FB IP	698	698
Reserve on accts FB @ Gross		
Adjust OP Reserve - revised reimb. rates		
Adjust MC OP reserve		
	<u>127,031</u>	
Bal. Reserve for Allowances		
	<u>(11,211,963)¶</u>	<u>(13,645,465)¶</u>

CL 138600

Case Number:	8:00-cv-00684-DSC
Prepared by:	CL
to Client Name:	SGH
Reviewed by:	
Prepared by:	CAL SWPL
Date of Current Attacher - Hukuhara	
6/10/05	

AHERF

Draft of Current Attacher - Hukuhara

6/10/05

CL 138601

3150-9

ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN
RESERVE FOR ALLOWANCE BALANCES
INPATIENT (1201800)
FISCAL YEAR ENDING JUNE 30, 1998

28-AUG-98
12:59 PM

MA A/Rs ATB Rev	
Reserve on IHDNFB (Unbilled)	(3,200,883)
Reserve on Charity Care	(5,061)
Reserve on Accts FB @ Gross	(274,674)
Reserve on Comm @ Gross	(321,466)
Retrospective rate adjs on HMOs (PA adjs)	186,037
297-497 Recaptured AR	(534,139)
IHDNFB Cycle Billing Adjustment	133,861
Additional PATCOM Payments	(1,000,300)
Unposted Out-of-Person Contractuals	(300)
Correct MA Allowance (1 Vndr/1k)	
Reverse 7777 repeating 1's (CRA/JTF adjust)	
District 33 Reserve on ATB	9,698
Bal. Reserve for Allowances	(4,685,483) (12,003,664) 16

- PATCOM A/R balances previously written off in their entirety. these payments were erroneously applied against SM5/invision A/R.

A:SERESERV/WK4

ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN
RESERVE FOR ALLOWANCE BALANCES
OUTPATIENT (1202000)
FISCAL YEAR ENDING JUNE 30, 1998

28-AUG-98
12:59 PM

MA A/Rs ATB Rev	
Reserve on IHDNFB (Unbilled)	(11,144,956)
Reserve on Accts Final Billed @ gross	(2,542,269)
General Reserve	(592,005)
Adjust OP Rimbursment Rates	(2,441,237)
DCS3 Intracompany Adjustment	(37)
Adjust Reserve on BCNSP/E	(37)
297-497 Recaptured AR	(22,701)
Dental Reserve (ATRV1 Interface)	(221,257)
Bal. Reserve for Allowances	(3,376,269) Y (3,769,254) 16

A:SERESERV/WK4

CL 138602

ALLEGHENY UNIVERSITY HOSPITALS
BUCKS COUNTY
RESERVE FOR ALLOWANCE BALANCES
INPATIENT (1201800)

07/30/98

	6/30/97	03/31/98	04/30/98	05/31/98	06/30/98
Resv on H/DNFB (Unbilled)					
Reserve acts FB @ Gross (Nov to Oct change)	(1,270,454)	(1,859,424)			
Unposted Out of Period Contractuals		(24,138)			
Reserve on Charity Care	0				
Reserve on Comm @ Gross	(80,041)	(182,407)			
DC33 Reserves	(9,865)				
General Reserve	(95,559)	(95,559)			
Reserve on SMI Capitalization A/R	(129,866)				
MA Apns ATB Rsv	(137,845)	(137,845)			
Reactivated A/R					
IP Revenue Adjustment	(7,361)	(7,361)			
USHC Reserve Risk FY95	(207,716)	(207,716)			
PATCOM IP/OP Charity Care w/o					
Balance Reserve for Allowances	(1,938,707) ¹	(2,514,450) ¹³	0	0	0

A:\BCRESERV\WK4
08/28/98
12:56 PM

ALLEGHENY UNIVERSITY HOSPITALS
BUCKS COUNTY
RESERVE FOR ALLOWANCE BALANCES
OUTPATIENT (1202900)

	6/30/97	03/31/98	04/30/98	05/31/98	06/30/98
Resv on Unbilled OP	(374,998)	(386,452)			
Reserve on Invision OP @ Gross	(3,418,338)	(3,233,271)			
Correct Reserve KHP & BC					
Reserve on SMI Capitalization A/R	(26,848)	(26,848)			
Adjust MA System Allow	(35,503)	(35,503)			
Reactivated A/R					
OP Revenue Adjustment					
Balance Reserve for Allowances	(3,855,687) ¹⁴	(3,692,074) ¹⁵	0	0	0

A:\BCRESERV\WK4
08/28/98
12:58 PM

CL 138604

Date Prepared:	e128148
Prepared by:	C & L
In Charge and Approved by:	SMA
Reviewed by: C & L GROUP	

AMEND

Detailed Contract Allowances - Backs

6/26/98

CL 138605

3150-11

ALLEGHENY UNIVERSITY HOSPITALS
ELKINS PARK
RESERVE FOR ALLOWANCE BALANCES
INPATIENT (120300)

08/28/98
12:55 PM

	06/30/98	03/31/98	04/30/98	05/31/98	06/30/98
Reserve on IHDNFB (Unbilled)	(2,482,788)	(3,207,122)			
Reserve on Comm @ Gross	(70,869)	(206,510)			
Unposted Out of Period Contractuals					
Reserve FB @ Gross (Nov to Oct change)					
Reserve on Charity Care	(5,113)	(84,286)			
IP Revenue Adjustment					
Correct L. Griffin DNF/B Account	389,096	(28,918)			
Reactivated A/R	(28,918)	(28,210)			
DC33 Reserve on Final Billed	(43,524)	(74,803)			
MA Apps A/TB Rev					
IHDNFB Quiller Adjustment					
Bal. Reserve for Allowances	(2,284,605)	(3,551,340) 18	0	0	0

A:\EPRESERV.WK4
08/28/98
12:55 PM

ALLEGHENY UNIVERSITY HOSPITALS
ELKINS PARK
RESERVE FOR ALLOWANCE BALANCES
OUTPATIENT (1202800)

	06/30/98	03/31/98	04/30/98	05/31/98	06/30/98
Reserve on Unbilled OP	(259,451)	(346,282)			
Reserve on Invision OP @ Gross	(4,894,813)	(3,983,011)			
P/A Adjustments-Reserves on FB	(100,000)	(100,000)			
Correct Reserve MHP & BC					
Reserve (5%) Commercial accts (Billed)					
Medicare Wth - hold					
General Accrual	(30,826)	(36,826)			
DC33 Reserve on FB	113	113			
Reserve on FB/Ltd Charges					
MA Apps A/TB Rev					
Adjust MA System Allow					
Bal. Reserve for Allowances	(5,080,776)	(4,476,006) 13	0	0	0

A:\EPRESERV.WK4
08/28/98
12:55 PM

CL 138606

One Person	Elkins
Assigned by	
PCN	
In Charge of	SGT
Assisted by	
Reviewed by	
CAT GROUP	
4/12/04	

AH2RF

Daniel J. Gribble, Elkins

4/12/04

CL 138607

3150-12

EXHIBIT 4450

ALLEGHENY UNIVERSITY HOSPITALS
SUMMARY OF INPATIENT/OUTPATIENT ADJUSTMENTS

For the Twelve Months Ended June 30, 1997

	7/86	8/86	9/86	10/86	11/86	12/86	1/87	2/87	3/87	4/87	5/87	6/87	FY91 YTD
MCP INPATIENT													

	7/86	8/86	9/86	10/86	11/86	12/86	1/87	2/87	3/87	4/87	5/87	6/87	FY91 YTD
MCP INPATIENT													

OTHER CY ADJUSTMENTS:

MA-Uncomp MA W/O	0												
MC PY PIP Adj/PY AR Receipts[latebacks]	0												
MA PIP Adj/PY	0												
DC 93 Payment of Inst-In Other	(2,657,141)												
District Council 93 Capitation	125,654	(449,174)	(136,083)	(46,750)	(119,000)	(194,873)	(287,500)	(190,825)	(250,750)	(112,825)	(25,075)	0	
Global Fee Transfers-Mustard Seed	(10,300) ⁽¹⁾	123,126	84,092	112,880	110,357	113,559	(11,768)	(11,768)	(278)	(278)	894,593	0	
Global Fee Transfers - KHPE	(3,940) ⁽¹⁾	(11,700) ⁽²⁾	(6,050) ⁽²⁾	(5,050) ⁽²⁾	(1,240) ⁽²⁾	(10,880) ⁽²⁾	(7,350) ⁽²⁾	(1,900)	(10,300)	(12,800)	(6,950)	(126,550)	(227,750)
Global Fee Transfers - USHC	(111,524) ⁽²⁾	(1,580) ⁽²⁾	(2,040) ⁽²⁾	(1,240) ⁽²⁾	(10,572) ⁽²⁾	(39,301) ⁽²⁾	(3,500) ⁽¹⁾	(32,201) ⁽²⁾	(107,653)	(10,920)	(5,840)	(5,820)	(59,500)
Unreconciled A/R Adjustment	(196,206)	(323,321)	(201,655)	(843,644)	(195,225)	(300,000)	(524,386)	(188,341)	(141,267)	(361,560)	(10,135)	(3,359,883)	(532,442)
USHC Old Items Cleared	(320,592)	(633,988)	(296,19)	(626,164)	(277,596)	(226,634)	(24,759)	(332,240)	(512,026)	(498,971)	(133,854)	0	(4,943,566)
Total													0

OTHER PY/PM ADJUSTMENTS:

Total PY/PM Monthly Adjustments	(946,150)	(707,497)	(706,384)	(556,041)	(1,453,535)	(872,772)	(1,120,839)	(696,346)	(1,30,466)	(1,180,331)	(62,046)	(10,170,407)	0
PM Adjust Final Billed in FY97	120,000	419,491	550,202	794,806	561,157	931,624	752,384	770,531	1,176,277	491,019	6,573,501	0	
Total PY Adjustment	(946,150)	(597,497)	(286,893)	(5,639)	(958,729)	(305,615)	(119,215)	(56,048)	(530,935)	(4,054)	(139,022)	0	
COST RATE ADJUSTMENTS:													
Health Partners FY97	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(200,000)	(200,000)	(200,000)	(200,000)	(1,500,000)	
WHO BC PIP	(120,000)	(120,000)	(120,000)	(120,000)	(125,900)	(125,900)	(140,261)	(120,000)	(120,000)	(120,000)	(120,000)	(1,226,161)	
MA Final Settle Adjust FY94	(34,125)	(32,176)	(29,184)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(351,822)	
MA FY 96 Adjustment	(64,000)	(64,000)	(64,000)	(64,000)	(64,000)	(64,000)	(64,000)	(64,000)	(64,000)	(64,000)	(64,000)	(392,309)	
FY95 DSH Rate Overstatement												(704,000)	
Non-Patient OTC												(70,825)	
MC FY 94 Settlement Adjust	12,349											2,000,000	
MC DSH FY95	(115,776)	(315,176)	(310,545)	(405,659)	(308,602)	(322,900)	(317,000)	(105,614)	(593,000)	(409,327)	(417,000)	19,547	
Total												0	

CL 94013

Repared by Robert Schaefer

PENGAD 800-631-6989

DEPOSITION EXHIBIT
4450

18-Jun-97
05:02 PMALLEGHENY UNIVERSITY HOSPITALS
SUMMARY OF INPATIENT/OUTPATIENT ADJUSTMENTS
For the Twelve Months Ended June 30, 1997

	7/96	8/96	9/96	10/96	11/96	12/96	1/97	2/97	3/97	4/97	5/97	6/97	FY97 YTD
OTHER CT ADJUSTMENTS:													
Direct #3 Adjustment	(4,749)	(4,749)	(4,749)	(4,749)	(4,749)	(4,749)	(4,749)	(4,749)	(4,749)	(4,749)	(4,749)	(4,749)	(42,741)
PY AR Accruals Payable	(8,522)												(8,522)
PY AR Receipts/(akebacks)													0
MC Non-Patient Distribution													(7,710)
Unreconciled AR Adjustment													199,575
HP Capitalism Income	18,173	200	206		(7,888)			(6,728)	14,468	15,333	7,840		47,086
USHC Cap Income	2,451	(35)	(2,416)					556	433	471	8,504		5,043
USHC Cap-Ctr Women's Health	22	23,082	18,689		27,616	31,759	33,516	34,782	34,678	34,846	34,622		(2,439)
KHPE Radiology Capitalization	25,396	6,737	6,783	7,117		14,503		13,908	6,948	6,924	6,833		289,188
USHC Radiology Capitalization													69,762
USHC Radiology -Oncology Nuclear													(10,542)
Global Fee Transfers - KHPE	(1,890) ¹⁸	(72,580) ¹⁷	(53,816) ²²	(5,429) ²³	(10,091) ²⁴	(12,158) ²⁵	(5,832)	(5,658)	(12,930)	(17,224)	(12,783)		(210,649)
Global Fee Transfers - GPPPN	(35,446) ²¹	(32,199) ²²	(27,642) ²³	(20,534) ²⁴	(35,748) ²⁵	(29,329) ²⁶	(16,566)	(34,911)	(28,376)	(21,355)	(26,076)		(340,367)
Global Fee Transfers - USHC	(15,224)	(72,093)	(62,985)	(23,389)	(22,765) ²⁷	(7,850)	(23,628)	(2,980)	9,272	742	218,813	0	(2,297)
Total	385	(105)	2,226	143	0	(510)	(7,548)	650	0	0	0	0	(4,519)
OTHER PY ADJUSTMENTS:													
PY AR Receipts/(akebacks)													709
Non-Patient OTC													2,830
Other PIP Adjust PY													(8,059)
Total	671	(105)	2,226	143	0	(510)	(7,548)	650	0	0	0	0	(4,519)
COST RATE ADJUSTMENTS:													
MA DSH FY96	144,569	144,569	144,569	144,569	144,569	144,569	144,569	181,199	181,199	181,199	181,199		1,773,409
MA DSH PY	128												128
MC Rate Overstatement Adjust	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)		(121,000)
Total	133,697	133,569	133,569	133,569	133,569	133,569	133,569	170,199	170,199	170,199	170,199	0	1,632,537

CL 94014

ALLEGHE... UNIVERSITY HOSPITALS
SUMMARY OF INPATIENT/OUTPATIENT ADJUSTMENTS

For the Twelve Months Ended June 30, 1997

	7/86	8/86	9/86	10/86	11/86	12/86	1/87	2/87	3/87	4/87	5/87	6/87	FY97 YTD
OTHER CY ADJUSTMENTS:													
District 833 Capitalization	74,739	75,331	73,225	50,011	67,123	65,630	55,574	67,533	179,821	(124)	0	718,503	
DC 33 Payment Offset In Other	(337,815)	(257,861)	(160,091)	(219,875)	(176,375)	(514,250)	(174,250)	(212,500)	(127,500)	(148,750)	0	(2,326,327)	0
MC PIP Adjust PY													
MA-Uncomp MA WIO													0
Total	(253,116)	(182,550)	(86,865)	(169,654)	(109,252)	(449,620)	(108,825)	(104,967)	52,121	(149,074)	0	0	(1,029,824)
OTHER PY/PN ADJUSTMENTS:													
Total PY/PN Monthly Adjustments	(567,886)	(265,938)	(482,986)	(779,429)	(311,508)	(622,991)	(1,374,714)	(1,017,781)	(5,523,143)				
PW Adjust Final Bill'd in FY97	408,686	281,200	212,308	333,900	286,228	484,523	822,933	756,110	3,543,886				
Total PY Adjustment	(261,400)	(4,639)	(210,588)	(445,579)	(25,382)	(159,656)	(551,781)	(251,671)	0	(1,979,257)			
COST RATE ADJUSTMENTS:													
Total	0												

CL 94015

18-Jun-07
01:41 PM

ALLENTOWN UNIVERSITY HOSPITALS
SUMMARY OF INPATIENT AND OUTPATIENT ADJUSTMENTS
For the Twelve Months Ended June 30, 1997

708 801 918 1088 1188 1288 1387 2897 4897 6997 8997 10997 12997

ELAING PARK

OTHER ADJUSTMENTS:

USMC TAC Capitalization	0
EVIA Accrued Payable	0
UJHNC Clearing	0
Transfers from Commercial	(12,565) (80,112) (22,629) (22,540) (617) (21,800) (11,180) (11,180) (11,180) (11,180) (11,180) (11,180) (11,180)
Global Fee Transfer - USMC	(19,132) (6,983) (1,245) (1,400) (31) (1,400) (5,523) (5,523) (5,523) (5,523) (5,523) (5,523) (5,523)
District Rate Overstatement Adjustment	95,168
PTY AIR Receipts/Refunds	(159,157) (112,912) (107,380) (109,219) (15,515) (121,119) (118,180) (118,180) (118,180) (118,180) (118,180) (118,180) (118,180)
DC 13 Payment Change in Other	(110,111) (120,411) (104,907) (10,112) (10,112) (10,112) (10,112) (10,112) (10,112) (10,112) (10,112) (10,112) (10,112)
Total	(110,111) (120,411) (104,907) (10,112) (10,112) (10,112) (10,112) (10,112) (10,112) (10,112) (10,112) (10,112) (10,112)

PYRAD ADJUSTMENTS:

Total PYR/PA Monthly Adjustments	(235,502) (190,041) (241,724) (67,420) (7,174) (94,977) (118,200) (118,200) (118,200) (118,200) (118,200) (118,200) (118,200)
Total PY Adjustments	(235,502) (190,041) (241,724) (67,420) (7,174) (94,977) (118,200) (118,200) (118,200) (118,200) (118,200) (118,200) (118,200)

COST RATE ADJUSTMENTS:

MC Rate Overstatement Adjustment	(13,000) (13,000) (13,000) (13,000) (13,000) (13,000) (13,000) (13,000) (13,000) (13,000) (13,000) (13,000) (13,000)
MA PTM Adjustment	(61,105)
MA Balance Adjustment	(18,000) (11,800) (18,000) (15,000) (11,800) (11,800) (11,800) (11,800) (11,800) (11,800) (11,800) (11,800) (11,800)
PTY CRA Adj. (ESI/APT)	(20,103) (20,103) (20,103) (20,103) (20,103) (20,103) (20,103) (20,103) (20,103) (20,103) (20,103) (20,103) (20,103)
Health Partners PY/PA	
Total	

OTHER ADJUSTMENTS:

Deferred Third Party	0
KMPF Radiology Capitalization	31,309 30,787 32,722 34,700 71,885 36,617 38,458 31,089 34,782 31,398 0
FSA Accrued Payable	
Health Partners Capitalization Ter	2,123
Bad Debt Reserve	
Reduced General Reserve	
Reduced PTY & TAC Cap UJHNC	
MC Fined Shares	(45,281) (11,595) (45,326) (23,321) (41,946) (D) (24,032) (11,16) (24,377) (24,377) (24,377) (24,377)
Global Fee Transfer - USMC Professional	
Global Fee Transfer - KMPF	
Global Fee Transfer - CHPPN	
DC 13 Adjustment	
Total	(11,16) (61,210) (15,98) (50,001) (25,235) (107,981) (6,465) (70,01) (21,19) (21,19) (21,19) (21,19)

PYR/PA ADJUSTMENTS:

Total PYR/PA Monthly Adjustments	0

COST RATE ADJUSTMENTS:

MC Rate Overstatement Adjustment	(12,000) (12,000) (12,000) (12,000) (12,000) (12,000) (12,000) (12,000) (12,000) (12,000) (12,000) (12,000) (12,000)
MC CRA	
Total	

* To totals to Gross to Net when April's Mist Adjustment column added to May Other Adjustment total above.

** Of Total in Gross to Net when April's Mist Adjustment column added to May Other Adjustment total above.

1,54,464 (131,686) 32,508 1,202,713

1,50,074 (134,365)

CL 94016
* Voids adjustment entry if recipient w/o

		7/94	8/94	9/94	10/94	11/94	12/94	1/95	2/95	3/95	4/95	5/95	6/95	7/95	8/95	9/95	10/95	11/95	12/95	1/96	2/96	3/96	4/96	5/96	6/96	7/96	8/96	9/96	10/96	11/96	12/96	1/97	2/97	3/97	4/97	5/97	6/97	7/97	8/97	9/97	10/97	11/97	12/97	1/98	2/98	3/98	4/98	5/98	6/98	7/98	8/98	9/98	10/98	11/98	12/98	1/99	2/99	3/99	4/99	5/99	6/99	7/99	8/99	9/99	10/99	11/99	12/99	1/00	2/00	3/00	4/00	5/00	6/00	7/00	8/00	9/00	10/00	11/00	12/00	1/01	2/01	3/01	4/01	5/01	6/01	7/01	8/01	9/01	10/01	11/01	12/01	1/02	2/02	3/02	4/02	5/02	6/02	7/02	8/02	9/02	10/02	11/02	12/02	1/03	2/03	3/03	4/03	5/03	6/03	7/03	8/03	9/03	10/03	11/03	12/03	1/04	2/04	3/04	4/04	5/04	6/04	7/04	8/04	9/04	10/04	11/04	12/04	1/05	2/05	3/05	4/05	5/05	6/05	7/05	8/05	9/05	10/05	11/05	12/05	1/06	2/06	3/06	4/06	5/06	6/06	7/06	8/06	9/06	10/06	11/06	12/06	1/07	2/07	3/07	4/07	5/07	6/07	7/07	8/07	9/07	10/07	11/07	12/07	1/08	2/08	3/08	4/08	5/08	6/08	7/08	8/08	9/08	10/08	11/08	12/08	1/09	2/09	3/09	4/09	5/09	6/09	7/09	8/09	9/09	10/09	11/09	12/09	1/10	2/10	3/10	4/10	5/10	6/10	7/10	8/10	9/10	10/10	11/10	12/10	1/11	2/11	3/11	4/11	5/11	6/11	7/11	8/11	9/11	10/11	11/11	12/11	1/12	2/12	3/12	4/12	5/12	6/12	7/12	8/12	9/12	10/12	11/12	12/12	1/13	2/13	3/13	4/13	5/13	6/13	7/13	8/13	9/13	10/13	11/13	12/13	1/14	2/14	3/14	4/14	5/14	6/14	7/14	8/14	9/14	10/14	11/14	12/14	1/15	2/15	3/15	4/15	5/15	6/15	7/15	8/15	9/15	10/15	11/15	12/15	1/16	2/16	3/16	4/16	5/16	6/16	7/16	8/16	9/16	10/16	11/16	12/16	1/17	2/17	3/17	4/17	5/17	6/17	7/17	8/17	9/17	10/17	11/17	12/17	1/18	2/18	3/18	4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	1/19	2/19	3/19	4/19	5/19	6/19	7/19	8/19	9/19	10/19	11/19	12/19	1/20	2/20	3/20	4/20	5/20	6/20	7/20	8/20	9/20	10/20	11/20	12/20	1/21	2/21	3/21	4/21	5/21	6/21	7/21	8/21	9/21	10/21	11/21	12/21	1/22	2/22	3/22	4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	1/23	2/23	3/23	4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	1/24	2/24	3/24	4/24	5/24	6/24	7/24	8/24	9/24	10/24	11/24	12/24	1/25	2/25	3/25	4/25	5/25	6/25	7/25	8/25	9/25	10/25	11/25	12/25	1/26	2/26	3/26	4/26	5/26	6/26	7/26	8/26	9/26	10/26	11/26	12/26	1/27	2/27	3/27	4/27	5/27	6/27	7/27	8/27	9/27	10/27	11/27	12/27	1/28	2/28	3/28	4/28	5/28	6/28	7/28	8/28	9/28	10/28	11/28	12/28	1/29	2/29	3/29	4/29	5/29	6/29	7/29	8/29	9/29	10/29	11/29	12/29	1/30	2/30	3/30	4/30	5/30	6/30	7/30	8/30	9/30	10/30	11/30	12/30	1/31	2/31	3/31	4/31	5/31	6/31	7/31	8/31	9/31	10/31	11/31	12/31	1/32	2/32	3/32	4/32	5/32	6/32	7/32	8/32	9/32	10/32	11/32	12/32	1/33	2/33	3/33	4/33	5/33	6/33	7/33	8/33	9/33	10/33	11/33	12/33	1/34	2/34	3/34	4/34	5/34	6/34	7/34	8/34	9/34	10/34	11/34	12/34	1/35	2/35	3/35	4/35	5/35	6/35	7/35	8/35	9/35	10/35	11/35	12/35	1/36	2/36	3/36	4/36	5/36	6/36	7/36	8/36	9/36	10/36	11/36	12/36	1/37	2/37	3/37	4/37	5/37	6/37	7/37	8/37	9/37	10/37	11/37	12/37	1/38	2/38	3/38	4/38	5/38	6/38	7/38	8/38	9/38	10/38	11/38	12/38	1/39	2/39	3/39	4/39	5/39	6/39	7/39	8/39	9/39	10/39	11/39	12/39	1/40	2/40	3/40	4/40	5/40	6/40	7/40	8/40	9/40	10/40	11/40	12/40	1/41	2/41	3/41	4/41	5/41	6/41	7/41	8/41	9/41	10/41	11/41	12/41	1/42	2/42	3/42	4/42	5/42	6/42	7/42	8/42	9/42	10/42	11/42	12/42	1/43	2/43	3/43	4/43	5/43	6/43	7/43	8/43	9/43	10/43	11/43	12/43	1/44	2/44	3/44	4/44	5/44	6/44	7/44	8/44	9/44	10/44	11/44	12/44	1/45	2/45	3/45	4/45	5/45	6/45	7/45	8/45	9/45	10/45	11/45	12/45	1/46	2/46	3/46	4/46	5/46	6/46	7/46	8/46	9/46	10/46	11/46	12/46	1/47	2/47	3/47	4/47	5/47	6/47	7/47	8/47	9/47	10/47	11/47	12/47	1/48	2/48	3/48	4/48	5/48	6/48	7/48	8/48	9/48	10/48	11/48	12/48	1/49	2/49	3/49	4/49	5/49	6/49	7/49	8/49	9/49	10/49	11/49	12/49	1/50	2/50	3/50	4/50	5/50	6/50	7/50	8/50	9/50	10/50	11/50	12/50	1/51	2/51	3/51	4/51	5/51	6/51	7/51	8/51	9/51	10/51	11/51	12/51	1/52	2/52	3/52	4/52	5/52	6/52	7/52	8/52	9/52	10/52	11/52	12/52	1/53	2/53	3/53	4/53	5/53	6/53	7/53	8/53	9/53	10/53	11/53	12/53	1/54	2/54	3/54	4/54	5/54	6/54	7/54	8/54	9/54	10/54	11/54	12/54	1/55	2/55	3/55	4/55	5/55	6/55	7/55	8/55	9/55	10/55	11/55	12/55	1/56	2/56	3/56	4/56	5/56	6/56	7/56	8/56	9/56	10/56	11/56	12/56	1/57	2/57	3/57	4/57	5/57	6/57	7/57	8/57	9/57	10/57	11/57	12/57	1/58	2/58	3/58	4/58	5/58	6/58	7/58	8/58	9/58	10/58	11/58	12/58	1/59	2/59	3/59	4/59	5/59	6/59	7/59	8/59	9/59	10/59	11/59	12/59	1/60	2/60	3/60	4/60	5/60	6/60	7/60	8/60	9/60	10/60	11/60	12/60	1/61	2/61	3/61	4/61	5/61	6/61	7/61	8/61	9/61	10/61	11/61	12/61	1/62	2/62	3/62	4/62	5/62	6/62	7/62	8/62	9/62	10/62	11/62	12/62	1/63	2/63	3/63	4/63	5/63	6/63	7/63	8/63	9/63	10/63	11/63	12/63	1/64	2/64	3/64	4/64	5/64	6/64	7/64	8/64	9/64	10/64	11/64	12/64	1/65	2/65	3/65	4/65	5/65	6/65	7/65	8/65	9/65	10/65	11/65	12/65	1/66	2/66	3/66	4/66	5/66	6/66	7/66	8/66	9/66	10/66	11/66	12/66	1/67	2/67	3/67	4/67	5/67	6/67	7/67	8/67	9/67	10/67	11/67	12/67	1/68	2/68	3/68	4/68	5/68	6/68	7/68	8/68	9/68	10/68	11/68	12/68	1/69	2/69	3/69	4/69	5/69	6/69	7/69	8/69	9/69	10/69	11/69	12/69	1/70	2/70	3/70	4/70	5/70	6/70	7/70	8/70	9/70	10/70	11/70	12/70	1/71	2/71	3/71	4/71	5/71	6/71	7/71	8/71	9/71	10/71	11/71	12/71	1/72	2/72	3/72	4/72	5/72	6/72	7/72	8/72	9/72	10/72	11/72	12/72	1/73	2/73	3/73	4/73	5/73	6/73	7/73	8/73	9/73	10/73	11/73	12/73	1/74	2/74	3/74	4/74	5/74	6/74	7/74	8/74	9/74	10/74	11/74	12/74	1/75	2/75	3/75	4/75	5/75	6/75	7/75	8/75	9/75	10/75	11/75	12/75	1/76	2/76	3/76	4/76	5/76	6/76	7/76	8/76	9/76	10/76	11/76	12/76	1/77	2/77	3/77	4/77	5/77	6/77	7/77	8/77	9/77	10/77	11/77	12/77	1/78	2/78	3/78	4/78	5/78	6/78	7/78	8/78	9/78	10/78	11/78	12/78	1/79	2/79	3/79	4/79	5/79	6/79	7/79	8/79	9/79	10/79	11/79	12/79	1/80	2/80	3/80	4/80	5/80	6/80	7/80	8/80	9/80	10/80	11/80	12/80	1/81	2/81	3/81	4/81	5/81	6/81	7/81	8/81	9/81	10/81	11/81	12/81	1/82	2/82	3/82	4/82	5/82	6/82	7/82	8/82	9/82	10/82	11/82	12/82	1/83	2/83	3/83	4/83	5/83	6/83	7/83	8/83	9/83	10/83	11/83	12/83	1/84	2/84	3/84	4/84	5/84	6/84	7/84	8/84	9/84	10/84	11/84	12/84	1/85	2/85	3/85	4/85	5/85	6/85	7/85	8/85	9/85	10/85	11/85	12/85	1/86	2/86	3/86	4/86	5/86	6/86	7/86	8/86	9/86	10/86	11/86	12/86	1/87	2/87	3/87	4/87	5/87	6/87	7/87	8/87	9/87	10/87	11/87	12/87	1/88	2/88	3/88	4/88	5/88	6/88	7/88	8/88	9/88	10/88	11/88	12/88	1/89	2/89	3/89	4/89	5/89	6/89	7/89	8/89	9/89	10/89	11/89	12/89	1/90	2/90	3/90	4/90	5/90	6/90	7/90	8/90	9/90	10/90	11/90	12/90	1/91	2/91	3/91	4/91	5/91	6/91	7/91	8/91	9/91	10/91	11/91	12/91	1/92	2/92	3/92	4/92	5/92	6/92	7/92	8/92	9/92	10/92	11/92	12/92	1/93	2/93	3/93	4/93	5/93	6/93	7/93	8/93	9/93	10/93	11/93	12/93	1/94	2/94	3/94	4/94	5/94	6/94	7/94	8/94	9/94	10/94	11/94	12/94	1/95	2/95	3/95	4/95	5/95	6/95	7/95	8/95	9/95	10/95	11/95	12/95	1/96</th

ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN
SUMMARY OF INPATIENT/OUTPATIENT ADJUSTMENTS
For the Twelve Months Ended June 30, 1987

	7/96	8/96	9/96	10/96	11/96	12/96	1/97	2/97	3/97	4/97	5/97	6/97	FY87 YTD
ADJUSTMENT PAYMENT:													
DC#3 Payment Offset - In Other	(17,100)	(26,700)	(28,500)	(11,400)	(64,500)	(9,500)	(68,400)	(60,800)	(11,400)	(30,800)	(37,985)	(40,143)	(307,800)
USHC Rate Adjustment - Other	72,197	132,531	65,693	61,403	(63,756)	(18,474)	302,928	30,153	(15,431)	(45)	46,194	917,025	532,968
DC #3 Capitation Payments	33,633	32,694	22,328	29,985	29,302	29,302	30,153	(55,431)	(45)	0	0	1,000,000	205,268
Transfer Rev. from Centennial	0	0	0	0	0	0	0	0	0	0	0	0	1,000,000
Total	(432)	94,430	140,525	59,721	79,971	(35,598)	(33,954)	(58,721)	26,540	959,157	0	1,430,438	
OTHER ADJUSTMENTS:													
TOTAL PY/PW Monthly Adjustments	(408,684)	(452,314)	(879,676)	(1,443,195)	(189,752)	(1,120,589)	(774,849)	(51,043)	(1,500,224)	(568,475)	(1,486,835)	✓	(8,875,736)
PM Adjustments Final Billed in FY87	0	0	331,729	733,705	263,619	889,205	518,707	178,615	1,395,072	466,194	917,025	✓	5,484,071
DC #3 PY Adjustments	(408,684)	(452,314)	(847,847)	(709,489)	74,087	(431,394)	(266,142)	(127,572)	(105,182)	(102,281)	(569,810)	✓	0
Total	(408,684)	(452,314)	(879,676)	(1,443,195)	(189,752)	(1,120,589)	(774,849)	(51,043)	(1,500,224)	(568,475)	(1,486,835)	✓	(3,816,659)
COST RATE ADJUSTMENTS:													
NA Pass thru Adjust for DSH-Und Ed	7,981												7,981
NA CR Claims/Writeoffs													130,775
NC FY88 Adjustment													24,124
Health Partner Reserve FY87													(197,000)
Total	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	0	(1,712,121)
OUTPATIENT													
OTHER ADJUSTMENTS:													
Health Partner Capitation Tst!	19,809	0	0	0	0	0	0	0	0	0	91,642	10,231	121,482
PIP Adjustments	0	0	0	0	0	0	0	0	0	0	(18,165)	0	(18,165)
PRNC Lab Charge*	0	0	0	0	0	0	0	0	0	0	0	1,280	1,280
DC #3 Capitation Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	19,809	0	0	0	0	0	0	0	0	0	73,477	11,521	0
COST RATE ADJUSTMENTS:													
NA DSH PY Adjust	139	0	0	(50,896)	(50,860)	(50,860)	(50,860)	(50,860)	(50,860)	(50,860)	(50,860)	(50,860)	(486,777)
Total	139	0	0	(50,896)	(50,860)	(50,860)	(50,860)	(50,860)	(50,860)	(50,860)	(50,860)	(50,860)	(486,777)

CL 94018

HARLEMANN
SUMMARY OF INPATIENT/OUTPATIENT ADJUSTMENTS
For the Twelve Months Ended June 30, 1997

18-Jun-97
04:58 PM

	7/96	8/96	9/96	10/96	11/96	12/96	1997	2/97	3/97	4/97	5/97	6/97	FY97 YTD
INPATIENT:													
OTHER CY ADJUSTMENTS:													
DC #3 Capitalization Payments	86,435	87,132	84,698	57,847	77,637	75,911	75,903	78,115	22,173	(216)			645,633
DC#3 Payment Offset-In Other	(137,011)	(69,046)	(153,525)	(234,600)	(238,435)	(155,516)	(53,475)	(55,200)	(41,400)	(31,050)	(48,300)		(1,206,548)
USHC Rate Adjustment-In Other	(511,804)	(750,834)	(705,251)	(845,232)	(580,079)	(700,000)	(428,107)	(111,233)	(287,983)	(319,233)	(10,676)		(5,018,087)
USHC Old Items Cleared													(70,421)
Transfer reserve from Containable													5,000,000
Reduce General Reserves													700,000
Respiratory Assoc A/P prmt													0
Recats ESI Accounts Payable													(763)
Brodsky Assoc Hem/Onc													35,871
ECBS of NJ Withholding (Non-Patient Cash)													(28,860)
NA Allow (Non-Patient Cash)													(10,280)
NC PIP Adjust for Repayment													(16,066)
NC Actns Allowance (Non-Patient Cash)													(5,287)
USHC Radiology/Oncology													(1,620,548)
USHC HUH Business													(1,620,548)
Global Fee Transfer - Other HMO													0
Global Fee Transfer - USHC	(135,056)	(69,306)	(202,774)	(197,044)	(163,734)	(88,504)	(153,065)	(130)	(189,913)	(147,473)	(125,759)		(1,620,548)
Global Fee Transfer - GPPN													0
Global Fee Transfer - KHPE	(8,740)	(5,140)	(1,440)	(1,12)	(6,000)	(7,77)	(15,960)	(7)	(6,580)	(17,720)	(8,040)		(91,220)
Global Fee Transfer-Mustard Seed													(48,550)
Total	(706,176)	(613,889)	(598,156)	(1,189,480)	(825,081)	(981,107)	(638,632)	(53,891)	(814,945)	(-445,924)	(5,115,372)		0
	CL 94019												
OUTPATIENT:													
OTHER PY/PM ADJUSTMENTS:													
Total PY/PM Monthly Adjustments	(1,405,549)	(1,585,531)	(4,078,352)	(1,405,305)	(1,828,884)	(2,176,282)	(539,806)	(305,167)	(3,367,442)	(2,492,046)			(19,267,847)
PY/PM Adjust Final Billed in FY97													10,684,988
Total PY Adjustment	(1,405,549)	(1,585,531)	(4,078,352)	(1,405,305)	(1,828,855)	(2,176,282)	(539,806)	(305,167)	(3,367,442)	(2,492,046)			(8,562,859)
COST RATE ADJUSTMENTS:													
Health Partners FY97	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)		(1,125,000)
IBC Pymt Adjustment													(90,854)
Non-Patient OTC													6,296
MA Pass thru Adjust for DSH/Med Ed													6,814
Offset MA Claim													(281,983)
Title V PY													0
1994 Prudent Buyer Adjustment													0
Reserve Up Bad Debt PY													(28,000)
MA FY96 Adjust													480,000
NC Settle FY94													4,100,000
NC FIP Adjust PY													0
NC Settle FY93													(40,000)
NC Rate Overstatement Adjust													(55,500)
NC Third Part BD Adjust													(626,500)
NC SHSH DME 97													(420,000)
MA SHSH DME 97													1,531,273
Total	(236,618)	(214,000)	(261,04)	(214,000)	(243,500)	(214,000)	(598,437)	(3,811,000)	(211,000)	(289,000)			0